

IC 7.1-4-5**Chapter 5. Malt Excise Tax****IC 7.1-4-5-1****Rate of tax**

Sec. 1. Rate of Tax. An excise tax at the rate of five cents (5¢) a gallon, or fraction of a gallon, is imposed upon the sale, gift, exchange, or barter of liquid malt or wort.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-5-2**Persons liable for tax**

Sec. 2. Persons Liable for Tax. The malt excise tax shall be levied against a permittee who holds a malt manufacturer's permit, a malt wholesaler's permit, or a malt dealer's permit. However, the same article shall be taxed only once for malt excise tax purposes.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.16.)

IC 7.1-4-5-3**Transactions exempt from tax**

Sec. 3. Transactions Exempt from Tax. The malt excise tax shall not apply to the sale of liquid malt or wort when it is to be used for medicinal, laboratory, bakery, or confectionery purposes, or for use in malted milk, nor shall the tax apply to these products which are manufactured to be exported and sold outside this state.

(Formerly: Acts 1973, P.L.55, SEC.1.)